



DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

801 K STREET, MS 19-01, SACRAMENTO, CALIFORNIA 95814 • (916) 322-4027 • WWW.CALRECYCLE.CA.GOV

April 14, 2010

Carolyn Nixon, Staff Analyst
Fresno County
Resources Division
2220 Tulare St, Suite 600
Fresno, CA 93721

RE: FINAL AUDIT REPORT – LOCAL GOVERNMENT WASTE TIRE CLEANUP AND
AMNESTY EVENT GRANTS TCA1-05-0010 AND TCA2-06-0034

Dear Ms. Nixon:

Enclosed is the final report on the audit of Fresno County, regarding the Local Government Waste Tire Cleanup and Amnesty Event Grants. The audit included a review of receipts, expenditures, internal controls, and compliance with the grant agreement provisions. The period of review for this audit was June 30, 2006 through June 30, 2008.

No discrepancies were noted during this audit, and the enclosed final report is provided for the County's information.

Please contact Linh Johnson, Auditor, at (916) 341-6102 or
linh.johnson@calrecycle.ca.gov with any questions regarding this report.

Sincerely,

A handwritten signature in dark ink, appearing to read "Susan R. Villa", is written over a horizontal line.

Susan R. Villa, Chief
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Scott Walker, Branch Manager, Cleanup Branch, CalRecycle
Linh Johnson, Auditor, Audits and Evaluations Unit, CalRecycle
CalRecycle Audits and Evaluations Unit File





DEPARTMENT OF RESOURCES RECYCLING AND RECOVERY

801 K STREET, MS 18-01, SACRAMENTO, CALIFORNIA 95814-1916 916 222-4037 WWW.CALRECYCLE.CA.GOV

April 14, 2010

Carolyn Nixon, Staff Analyst
Fresno County
Resources Division
3220 Tulare St. Suite 600
Fresno, CA 93721

RE: FINAL AUDIT REPORT - LOCAL GOVERNMENT WASTE TIRE CLEANUP AND
AMNESTY EVENT GRANTS TCA1-03-0010 AND TCA2-08-0034


Dear Ms. Nixon:

Enclosed is the final report on the audit of Fresno County, regarding the Local
Government Waste Tire Cleanup and Amnesty Event Grants. The audit included a
review of receipts, expenditures, internal controls, and compliance with the grant
agreement provisions. The period of review for this audit was June 30, 2008 through
June 30, 2008.

No discrepancies were noted during this audit, and the enclosed final report is provided
for the County's information.

Please contact Linn Johnson, Auditor, at (916) 341-8102 or
linn.johnson@calrecycle.ca.gov with any questions regarding this report.

Sincerely,


Susan R. Ylita, Chief
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Scott Walker, Branch Manager, Cleanup Branch, CalRecycle
Linn Johnson, Auditor, Audit and Evaluations Unit, CalRecycle
CalRecycle Audit and Evaluations Unit File

A GRANT AUDIT

Fresno County

**Local Government Waste Tire Cleanup and
Amnesty Event Grants**

Final Audit Report

**Grants: TCA1-05-0010
And TCA2-06-0034**

**For the Period June 30, 2006
Through June 30, 2008**

**Prepared By:
Department of Resources Recycling and Recovery
Audits and Evaluations Unit**

April 2010

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Final Audit Report

Grants: TCA1-05-0010
And TCA2-06-0034

For the Period June 30, 2006
Through June 30, 2008

Prepared By:
Department of Resources Recycling and Recovery
Audits and Evaluations Unit

April 2010

FINAL AUDIT REPORT

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**Audit Report
Fresno County
Local Government Waste Tire Cleanup and Amnesty Event Grants
Period Audited: June 30, 2006 through June 30, 2008**

Audit Start Date: February 1, 2010

Physical Address: Resources Division
2220 Tulare St, Suite 600
Fresno, CA 93721

Contact Person: Carolyn Nixon

Phone Number: (559) 262-4259

E-Mail Address: cnixon@co.fresno.ca.us

Auditor: Linh Johnson

SUMMARY

The Department of Resources Recycling and Recovery (CalRecycle), Audits and Evaluations Unit, performed an audit of Fresno County regarding the Local Government Waste Tire Cleanup and Amnesty Grants. The audit included a review of internal controls, receipts, expenditures, and compliance with the provisions relating to grant agreement numbers TCA1-05-0010 and TCA2-06-0034.

BACKGROUND

Fresno County (County), a political subdivision of the State of California governed by an elected Board of Supervisors, exercises the powers specified by the Constitution and statutes of the State. The County's reporting entity includes all significant organizations, departments, and agencies over which the County's Board exercises oversight and budgeting responsibilities. The County's Resources Division has general responsibility for these grant projects. The integrated waste management enforcement programs are primarily carried out through Local Enforcement Agencies or by CalRecycle acting as the Local Enforcement Agency (LEA).

CalRecycle receives an annual appropriation from the California Tire Recycling Management Fund to administer the Tire Recycling Act [Chapter 17 as added by SB 937 (Vuich), Statutes of 1990, Chapter 35] and related legislation, of which a portion is allocated for Local Government Waste Tire Cleanup and Amnesty Event (TCA) grants. The TCA grant provides funding to local governments as well as California Indian Tribes, for the cost of cleanup, abatement, or other

remedial actions related to the disposal of waste tire collected at cleanup projects and amnesty events.

OBJECTIVE, SCOPE, AND METHODOLOGY

The audit objective was to verify whether the program related costs, reimbursed by CalRecycle to the County, were reasonable, allowable, and allocable in accordance with the fiscal requirements and other provisions of the grant agreements as well as applicable Federal and State regulations.

The audit scope included, but was not limited, to a review and evaluation of the adequacy and accuracy of the documents submitted to CalRecycle by the County in support of the claim for eligibility.

The audit was conducted in accordance with *Government Auditing Standards*. The standards require that the audit be planned and performed to obtain sufficient and appropriate evidence to provide a reasonable basis for the finding(s), if any, and conclusion based on the audit objective.

CONCLUSION

The County was in compliance with TCA grant funding regulations for the audit period of June 30, 2006 through June 30, 2008.

RESTRICTED USE

This report is intended for the information and use of CalRecycle and County management. However, this report is a matter of public record and distribution is not limited.

STATEMENT OF REVENUE AND EXPENDITURES

Fresno County

Local Government Waste Tire Cleanup and Amnesty Event Grant TCA1-05-0010

For the Period June 30, 2006 through June 30, 2007

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Request 1	\$25,000	\$25,000	\$0
Less 10%	<u>-2,500</u>	<u>-2,500</u>	<u>0</u>
 Total Revenue	 <u><u>\$22,500</u></u>	 <u><u>\$22,500</u></u>	 <u><u>\$0</u></u>
 Expenditures:			
Trailer Service	\$25,000	\$25,000	\$0
Less 10%	<u>-2,500</u>	<u>-2,500</u>	<u>0</u>
 Total Expenditures	 <u><u>\$22,500</u></u>	 <u><u>\$22,500</u></u>	 <u><u>\$0</u></u>

Fresno County

Local Government Waste Tire Cleanup and Amnesty Event Grant TCA1-05-0010

For the Period June 30, 2006 through June 30, 2007

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Request 4 (Final)	\$12,083	\$12,083	\$0
 Expenditures:			
Personnel	\$12,083	\$12,083	\$0

Fresno County
Local Government Waste Tire Cleanup and Amnesty Event Grant TCA2-06-0034
For the Period June 30, 2007 through June 30, 2008

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Request 3	\$18,000	\$18,000	\$0
Expenditures:			
Gas & Maintenance	\$18,000	\$18,000	\$0

Fresno County
Local Government Waste Tire Cleanup and Amnesty Event Grant TCA2-06-0034
For the Period June 30, 2007 through June 30, 2008

	<u>Claimed</u>	<u>Audited</u>	<u>Questioned</u>
Revenue:			
Grant Payment Request 4	\$48,765	\$48,765	\$0
Expenditures:			
Personnel	\$48,765	\$48,765	\$0